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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

Adv. Pro. No. 09-01789 (BRL)

SIPA Liquidation

CERTIFICATE OF SERVICE

I, Lourdes Blanco, hereby certify that on February 10, 2010 I caused a true and correct copy of the **Objection to Trustee's Determination of Claim** on behalf of Gary Low to be filed electronically with the Court and served upon the parties in this action who receive electronic service through CM/ECF, and on February 11, 2010 served by hand upon:

David J. Sheehan, Esq.
Baker & Hostetler LLP
45 Rockefeller Plaza
New York, NY 10111

February 11, 2010

/s/ Lourdes Blanco